

<u>Comments</u>	<u>CHIA's Response</u>
<b>1. Business Rules</b>	
Could hospitals have a copy of the business rules with warning edits CHIA will reject, as well as a section to explain warning edits?	Notifications for business rules such as Warning and Fatal Errors are now detailed in the "List of Fatal and Warning Errors as of 7-7-15" document.
<b>2. Tab 1</b>	
Will there be any updates to the certification language, and ability for an electronic signature?	Yes, hospitals should review the new certification language and electronic signature on Tab 1.
<b>3. Tab 2</b>	
On Tab 2, do the Ancillary Cost Centers lines look to the correct lines (300 and 302)?	CHIA has now updated the Ancillary Cost Centers on lines 50 through 75 to look at line 500, instead of lines 300 and 302.
<b>4. Non-Acute Warning Edit</b>	
What if my non-acute, state-owned hospital does not have Financial Statements?	Previously, lack of values on Tab 11 (Financial Statements for Non-Acute Hospitals) in Lines 52, 65, 74 and 82 within Column 1 generated a fatal error. Due these concerns, this is now a warning error instead.
<b>5. Additional Assigned Cost Centers</b>	
Is it possible to have additional discrete lines for certain cost centers considered important like Nursery and Psychiatric?	Additional cost centers beyond the disaggregation of Adults and Pediatrics have been assigned for: ICU Neonatal, Pediatric ICU, Special Care Nursery, and Psychiatric (Adults and Pediatrics) cost centers.
How should hospitals report Psychiatric Costs/Revenues?	Hospitals with discrete Psychiatric Units for Adults and Pediatrics should complete these specified lines, whether or not they file these units as a subprovider for Medicare reimbursement purposes.
<b>6. Tab 14 Overhead Allocation</b>	
Can Tab 14 be reordered, and Column 4A placed after Employee Benefits in Column 4?	Tab 14, Column 4A is the sum of the columns 1, 2 and 4, and is used as the statistical basis for accumulated cost on Tab 13, Column 5. CHIA's approach mirrors the CMS 2552-10.
<b>7. Tab 5 Payer Mix</b>	
On Tab 5, can the Connector Care column include a heading for both Connector Care & Commonwealth Care for 1 <sup>st</sup> year filing?	Since FY 15 will be the first year for the new cost report filing, there should be no need for this reference. No changes will be made to schedule.
Could a total column for Private Sector revenue on Tab 5 be added?	The lines and columns on Tab 5 mirror the 403 hospital cost report's cost center lines and columns. There is no plan to add additional subtotal on the schedule.
Can Tab 5 mimic the worksheets D on CMS 2552 schedules, as the information on the 2552 must agree to the PS & R data for the gross revenue by payer for Medicare gross charges?	CHIA understands the differences, and is looking for the same format as hospitals currently report on the 403 Cost Report in Schedule VA. Amounts should be on an accrued basis, and resulting NPSR should reconcile to the hospital's financial statements.

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<b>8. Health Safety Net</b>	
Are Bad Debt Write Offs, Free Care and Charity Care categories required for HSN?	CHIA met with the HSN Staff, and added a section to Tab 4 to capture Bad Debt and Free Care related to the HSN Private Sector Share Calculations.
<b>9. Tab 4 Supplemental Information</b>	
Could CHIA take full advantage of data elements within the CMS 2552, and add all Medicare pass through items onto the new hospital cost report report, including Medicare Disproportionate Share Hospital, Indirect Medical Education, Direct Graduate Medical Education, Bad Debts, Pastoral Care, Nursing School, and Organ Acquisition Cost and amounts under Tab 4 ("Supplemental Information")?	The information contained on Tab 4 is supplementary to data in the CMS 2552-10.
Can CHIA create calculations for Average Hourly Wages with and without benefits in Tab 4?	Since the data contains shift and overtime differentials, it may be misleading to display such calculations. No changes will be made to this schedule.
<b>10. Special Purpose Cost Centers</b>	
Can CHIA include Special Reimbursable Cost centers under Outpatient?	This will be updated on the new hospital cost report, and the CMS 2552-10 heading will be added back.
<b>11. Organ Acquisition</b>	
Will Organ Acquisition Costs be treated as an ancillary?	CHIA will use the CMS 2552-10 display for capturing Organ Acquisition Costs. Organ Acquisition costs will not be considered outpatient, but rather Special Purpose Cost Centers. All organ acquisition cost centers will receive the overhead allocation, and will be allocated to inpatient on a newly added schedule, Tab 21. Those costs will then be transferred to the appropriated cost center on Tab 2.
<b>12. Tab 3</b>	
Tab 3 ("Statistics") does not report Weighted Average Total Licensed Beds or Maximum Licensed Bed Days Available. Currently, 403 Cost Reports provide these licensed bed metrics, which are helpful to understand occupancy and trends in access to inpatient care. Under the proposed cost report, only Staffed Bed Days would be reported. While Staffed Bed Days may also provide clarity into occupancy and utilization trends, it is recommended the final report template include data on licensed beds to provide a complete profile of inpatient access when used for payment policy and regulatory decision-making.	Tab 3 ("Statistics") was revised to include Weighted Average Total Licensed Beds.
On Tab 3, can Transfers In/Out be included in the new cost report?	Tab 3- Transfers In/Out will not be included on schedule; however discharges will be included by unit.

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<b>13. Filing Requirements</b>	
Must the new Massachusetts hospital cost report be filed with CMS as well?	No. The new Massachusetts hospital cost report is separate, and would not be filed with CMS.
What should hospitals do Hospitals that currently are required by CMS to report more information on the 2552 than the Massachusetts Hospital Cost Report?	Hospitals in this situation should contact CHIA to discuss.
Will the hospitals be required to file a 403 and new Massachusetts hospital cost report in the initial 2015 year?	Hospitals suggested in previous TAG meetings to collect both the 403 and the new cost report in the initial year. No decision has been made at this time.
What if my hospital doesn't file a CMS 2552?	Hospitals will still have to submit a Massachusetts Hospital Cost Report with CHIA.
<b>14. Filing Dates &amp; Timeframes</b>	
When will the hospitals be able to start using the software? When will testing be completed?	Testing with hospitals and the vendor is expected to occur in late summer 2015. If your hospital would like to volunteer for working with CHIA during testing, please email us at <a href="mailto:CHIA.data@state.ma.us">CHIA.data@state.ma.us</a>
What is the timeframe that hospitals have to report on?	CHIA is expecting that hospitals report the same twelve months that they report on for CMS /Medicare. Acute Hospitals are no longer required to file on the 9/30 year end. Hospital will file 150 days after their yearend. For hospitals that are required to report to CMS/Medicare on a yearend that is different from their own year-end, CHIA will expect the same twelve months as reported to CMS/Medicare.
What are the time frames for the initial filings versus ongoing filings?	For the first year, 2015 filing, the due date is 3/1/16 for all fiscal year ends from January 1-September 30, 2015. After the 2015 filing, hospitals will file 150 days after their year-end. For hospitals that are required to report to CMS/Medicare on a year-end that is different from their own year-end, CHIA will expect the same twelve months as reported to CMS/Medicare.
Could hospitals have extra time after the filing of 2552-10 to validate data on new cost report?	Hospitals will have 150 days after the year end to complete the report.
<b>15. Vendor Concerns</b>	
How will hospitals extract the cost report data in the future?	Hospitals are encouraged to contact their data extraction tool vendor with questions or concerns. CHIA will continue to make the cost report database available for purchase through our Public Records office.
Will the new cost report be available via 403 software vendors such as KPMG? The CHIA website seems to indicate that each hospital will be on its own for creating and submitting the new cost report with XML schema – it this true?	Hospitals may create the XML Schema, however it must pass CHIA testing before it is submitted. KPMG attended the TAG meeting on April 15 <sup>th</sup> , and plans to create the new cost report on behalf of their hospital clients.
Would Hospitals using HFS software for the 2552 cost report be able to import that ECR file into the excel file, or is it a manually input?	Hospitals should speak with their cost report software vendor about their options for importing the ECR file into the software. <i>Please note: the excel template is only an example, and will not be used to collect the cost report.</i>
Do the 2552 elements imports auto populate or manually "pushed" into the new cost report?	CHIA had specified where the data originates on the CMS 2552-10, and how it populates will be up to the software vendor.

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<b>16. Tab 12 Observation Bed Day Cost Calculation</b>	
Should the calculation of Observation Bed Day Cost include observation bed day equivalents as part of the denominator?	The Observation Bed Day Cost calculation has been revised to include observation bed day equivalents as part of the denominator and is now consistent with Medicare's approach.
<b>17. Physician Compensation</b>	
CHIA planned to pull Worksheet A-8-2 from CMS 2552 to garner physician compensation. However, since not all physicians are captured in this Worksheet A-8-2, how will CHIA capture that information?	Tab 20 will be revised to include all cost centers, and will capture all physicians costs.
<b>18. Statistics</b>	
Will the statistical basis for the Medicaid cost report be the same as it is from each hospital's Medicare Cost report schedule B-1? Each hospital has the ability to report statistics in a variety of ways for different cost centers. As an example, laundry can be reported as pieces for the ancillary and routine cost centers, or as patient days in just the routine cost center line.	Hospitals should report the overhead statistics consistent with the manner in which they report for Medicare. The statistical basis as noted in the question exists currently, and will exist on the new hospital cost report.
<b>19. Hospital Licensed Health Centers</b>	
Will the Hospital Licensed Health Centers need to be subscribed on the cost report? Medicare does not identify them as separate lines.	Hospital Licensed Health Centers do not need to be subscribed on the cost report. Hospitals should report them as they do for Medicare.
<b>20. Future TAG Meetings &amp; Communications</b>	
Can we meet after the first submission of the new hospital cost report next year to review the process, and discuss any possible improvements?	CHIA plans on staying in touch with hospitals throughout the process and after.